

10 Further amend said section sixty-nine hundred fifty-one (6951),  
 11 by striking from line 7 the word "section" and inserting in lieu thereof  
 12 the word "sections."

1 SEC. 3. Amend chapter three hundred thirty (330), code, 1931,  
 2 section sixty-nine hundred fifty-two (6952), line 12, by adding the  
 3 following phrase: "except that no interest on taxes shall be charged  
 4 against the property or estate of a person receiving or having re-  
 5 ceived monthly or quarterly payments of old age assistance."

Senate File 121. Approved April 12, 1935.

### CHAPTER 78

#### COLLECTION OF TAXES. REMISSION OF TAXES ON BANK STOCK IN RECEIVERSHIP

H. F. 471

AN ACT to provide for remission of unpaid taxes on the capital stock of any bank placed in the hands of a receiver.

*Be It Enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Whenever a bank operated within the state of Iowa  
 2 has been heretofore or shall hereafter be closed and placed in the  
 3 hands of a receiver, the board of supervisors shall remit all unpaid  
 4 taxes on the capital stock of said bank.

1 SEC. 2. This act being deemed of immediate importance shall be  
 2 in full force and take effect from and after its publication in Cedar  
 3 Valley Daily Times, a newspaper published at Vinton, Iowa, and in  
 4 Radcliffe Signal, a newspaper published at Radcliffe, Iowa.

House File 471. Approved May 4, 1935.

I hereby certify that the foregoing act was published in the Cedar Valley Daily Times, May 11, 1935, and the Radcliffe Signal, May 16, 1935.

MRS. ALEX MILLER, *Secretary of State.*

### CHAPTER 79

#### COLLECTION OF TAXES. FIRST INSTALLMENT OF 1935

S. F. 199

AN ACT extending the time in which to pay, without penalty, the first installment of all taxes payable in 1935, and to provide for interest on said installment in case payment is not made within the time specified.

*Be It Enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. That the first half, or what is denominated in the  
 2 statutes as the first installment, of all taxes payable in the year 1935  
 3 shall not be deemed delinquent until July 1, 1935, and may be paid  
 4 at any time prior to said day without interest as a penalty. Any  
 5 penalty paid prior to the taking effect of this act shall be credited as a  
 6 payment on the second installment. If said installment be not paid

7 prior to said July 1, 1935, it shall draw, from April 1, 1935, interest  
8 as a penalty, three fourths of one (1) per cent per month until paid.

1 SEC. 2. This act is deemed of immediate importance and shall be  
2 in force and effect from and after its publication in two newspapers  
3 of this state, in the Osceola Sentinel, a newspaper published at Osceola,  
4 Iowa, and the Indianola Herald, a newspaper published at Indianola,  
5 Iowa.

Senate File 199. Approved April 12, 1935.

I hereby certify that the foregoing act was published in the Osceola Sentinel, April  
25, 1935, and the Indianola Herald, April 18, 1935.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 80

### TAX LIST. CERTIFIED TAXABLE VALUATIONS

#### H. F. 137

AN ACT to amend section seventy-one hundred forty-eight (7148), code, 1931, relative  
to the certification to the state board of assessment and review of the taxable value  
of real and personal property.

*Be It Enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Section seventy-one hundred forty-eight (7148), code,  
2 1931, is amended by striking out the words "auditor of state" and by  
3 inserting in lieu thereof the words, "state board of assessment and  
4 review."

House File 137. Approved April 10, 1935.

## CHAPTER 81

### TAX LEVIES. REPEAL OF POLL TAX

#### H. F. 5

AN ACT to amend section seventy-one hundred seventy-one (7171), code, 1931, relating  
to the repeal of the poll tax levied on each male resident over twenty-one years of age.

*Be It Enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Section seventy-one hundred seventy-one (7171), code,  
2 1931, is amended by striking from subsection two (2) the following:  
3 " , with a poll tax of fifty cents on each male resident over twenty-one  
4 years of age."

1 SEC. 2. This act being deemed of immediate importance shall be in  
2 full force and effect from and after its publication in the Sioux City  
3 Tribune, a newspaper published at Sioux City, Iowa, and Ida County  
4 Pioneer Record, a newspaper published at Ida Grove, Iowa.

House File 5. Approved May 4, 1935.

I hereby certify that the foregoing act was published in the Ida County Pioneer  
Record and the Sioux City Tribune, May 9, 1935.

MRS. ALEX MILLER, *Secretary of State.*